

## CALIFORNIA SECRETARY OF STATE CONVERSION INFORMATION

A California stock corporation (Domestic Corp) can convert into a domestic other business entity; a domestic limited liability company (LLC), limited partnership (LP) or general partnership (GP) can convert into a domestic or foreign other business entity; and a foreign business entity can convert into a Domestic Corp, LLC, LP or registered GP if the conversion is permitted under the laws of the jurisdiction of the foreign business entity. (California Corporations Code commencing with Sections [1150](#), [15677.1](#), [16901](#) and [17540.1](#).) Note: A Domestic Corp cannot convert to a foreign entity.

The following table identifies the correct document or form to be used and the fee required based on the specific type of conversion:

Document/Form	Converting Entity	Converted Entity	Filing Fee
Articles of Incorporation containing a statement of conversion. Article samples are available for the following conversions: <ul style="list-style-type: none"> <li>• <a href="#">Converting from a Domestic LLC</a></li> <li>• <a href="#">Converting from a Domestic LP</a></li> <li>• <a href="#">Converting from a Domestic GP</a></li> <li>• <a href="#">Converting from a Foreign Entity</a></li> </ul>	Domestic LLC, LP or GP; or Foreign Corp, LLC, LP, GP or Other Business Entity	Domestic Corp	\$150
Limited Liability Company Articles of Organization – Conversion <ul style="list-style-type: none"> <li>• <a href="#">Form LLC-1A</a></li> </ul>	Domestic Corp, LP, GP; or Foreign Corp, LLC, LP, GP or Other Business Entity	Domestic LLC	\$150 if Domestic Corp involved; \$70 for all others
Certificate of Limited Partnership - Conversion <ul style="list-style-type: none"> <li>• <a href="#">Form LP-1A</a></li> </ul>	Domestic Corp, LLC, GP; or Foreign Corp, LLC, LP, GP or Other Business Entity	Domestic LP	\$150 if Domestic Corp involved; \$70 for all others
General Partnership Statement of Partnership Authority - Conversion <ul style="list-style-type: none"> <li>• <a href="#">Form GP-1A</a></li> </ul>	Domestic Corp, LLC, LP; or Foreign Corp, LLC, LP or Other Business Entity	Registered GP	\$150 if Domestic Corp involved; \$70 for all others
Certificate of Conversion <ul style="list-style-type: none"> <li>• <a href="#">Form CONV-1A</a></li> </ul>	Domestic Corp, LLC, LP; or Foreign Corp, LLC, LP or Other Business Entity	Non-registered GP	\$150 if Domestic Corp involved; \$30 for all others
	Domestic LLC, LP, or Registered Domestic GP	Foreign Entity	\$30

The following table clarifies the signature requirements for specific types of conversion filings:

Converting Entity	Signatories
Domestic Corp	Executed and acknowledged by the chairman of the board, the president or any vice president <b>AND</b> the secretary, the chief financial officer, the treasurer or any assistant secretary or assistant treasurer. (California Corporations Code § <a href="#">1155(b)</a> .)
Domestic LLC	Executed and acknowledged by all the managers, unless a lesser number is provided in the articles of organization or the operating agreement. (California Corporations Code § <a href="#">17540.6(b)</a> .)
Domestic LP	Executed and acknowledged by all general partners, unless a lesser number is provided in the certificate of limited partnership. (California Corporations Code § <a href="#">15677.6(b)</a> .)
Domestic GP	Executed by at least two partners. (California Corporations Code § <a href="#">16105(c)</a> .)
Foreign Entities	According to the laws of the foreign jurisdiction.



**Secretary of State**  
Business Programs Division

1500 11<sup>th</sup> Street, 3<sup>rd</sup> Floor  
Sacramento, CA 95814

Business Entities  
(916) 657-5448

## **LIMITED PARTNERSHIPS**

### **California Tax Information**

Registration of a limited partnership with the California Secretary of State will obligate a limited partnership to pay to the Franchise Tax Board an annual minimum tax of \$800.00. The tax is required to be paid for the taxable year of registration and each taxable year, or part thereof, until a Certificate of Cancellation is filed with the California Secretary of State. (Rev. and Tax. Code § [17935](#).)

A limited partnership is not subject to the taxes imposed by Revenue and Taxation Code section 17935 if the limited partnership did no business in California during the taxable year and the taxable year was 15 days or less. (Rev. and Tax. Code § [17936](#).)

For further information, please contact the Franchise Tax Board at:

From within the United States (toll free) .....	(800) 852-5711
From outside the United States (not toll free) .....	(916) 845-6500
Automated Toll Free Phone Service .....	(800) 338-0505



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## **EXPANSION OF PRECLEARANCE AND EXPEDITED FILING SERVICES (Effective Monday, October 2, 2006)**

We are pleased to announce that our preclearance and expedited filing services have been expanded to include all business entity documents filed with the Secretary of State pursuant to the California Corporations Code, the California Financial Code or the California Insurance Code. These services, previously offered only for specified corporate documents, are now available for all corporate, limited liability company and limited partnership documents, including interspecies mergers and conversions, and for all other documents filed by other entity types. In addition, the number of copies required to be submitted for the preclearance service has been reduced from two to one.

Preclearance service provides a customer with the opportunity to submit a business entity document in person to the Secretary of State's Sacramento office prior to filing to determine if the document conforms to law and to receive a preclearance response within a guaranteed time frame.

Expedited filing service provides a customer with the opportunity to submit for filing a business entity document in person to the Secretary of State's Sacramento office and to receive a filing response within a guaranteed time frame.

Please refer to the Secretary of State's website at <http://www.ss.ca.gov/business/precexp.htm> for detailed information regarding the preclearance and expedited filing services.

Authority cited: Title 2, California Code of Regulations, sections 21904 and 21905; and Government Code section 12182.

## INSTRUCTIONS FOR COMPLETING FORM LP-1A

For easier completion, this form is available on the Secretary of State's website at <http://www.ss.ca.gov/business> and can be viewed, filled in and printed from your computer. The completed form along with the applicable fees can be mailed to Secretary of State, Document Filing Support Unit, 1500 11th Street, 3rd Floor, Sacramento, CA 95814 or delivered in person to the Sacramento office. If you are not completing this form online, please type or legibly print in black or blue ink.

Statutory provisions for conversion purposes are found in the California Corporations Code commencing with sections [1150](#), [15677.1](#), [16901](#) and [17540.1](#). All statutory references are to the California Corporations Code, unless otherwise stated.

- This form may be used for the following conversions: Any domestic or foreign corporation, domestic or foreign limited liability company, foreign limited partnership, domestic or foreign general partnership, or foreign other business entity converting into a domestic limited partnership.
- The conversion may be effected ONLY if: 1) the state laws of the converting entity and converted entity expressly permit the formation of the converted entity pursuant to a conversion; and 2) the conversion complies with all other applicable domestic and foreign laws.

**FEES:** If a domestic corporation is the converting entity, the filing fee is \$150.00. For all other conversions, the filing fee is \$70.00. A \$15.00 special handling fee is applicable for processing documents delivered in person to the Sacramento office. The \$15.00 special handling fee must be remitted by separate check for each submittal and will be retained whether the documents are filed or rejected. The special handling fee does not apply to documents submitted by mail. Check(s) should be made payable to the Secretary of State.

Filing this document shall obligate most limited partnerships to pay an annual minimum tax of \$800.00 to the Franchise Tax Board pursuant to Revenue and Taxation Code section [17935](#).

### Complete the Certificate of Limited Partnership - Conversion (Form LP-1A) as follows:

- Item 1.** Enter the exact name of the limited partnership (the "converted entity"). The name must end with the words "limited partnership" or the abbreviation "L.P." and may not contain the words "bank," "insurance," "trust," "trustee," "incorporated," "inc.," "corporation," or "corp." (Sections [15612](#) and [15621](#).)
- Item 2.** Indicate the number of general partners' signatures required for filing certificates of amendment, restatement, merger, dissolution, continuation, cancellation and conversion or any documents containing a statement of conversion with the Secretary of State on behalf of the limited partnership. (Section [15624](#).)
- Item 3.** Enter the name and address of each general partner. Please do not abbreviate the name of the city. The limited partnership must have one or more general partners. If there are more than three general partners, please attach additional pages. (Section [15621](#).) Please note: If a general partner is a trust, both the name of the trust (including the date of the trust, if applicable) and the trustee should be listed. Example: Mary Todd, trustee of the Lincoln Family Trust U/T/A 5-1-94.
- Item 4.** Enter the complete street address, including the zip code, of the principal executive office of the converted entity. Please do not enter a P.O. Box or abbreviate the name of the city. (Section [15621](#).)
- Item 5.** Enter the name of the agent for service of process in California. The person named as agent must be a resident of California or a corporation that has filed a certificate pursuant to Section [1505](#). If an individual is designated as agent, proceed to Item 6. If a corporation is designated as agent, proceed to Item 7 (do not complete Item 6). (Sections [15621](#) and [15627](#).) An Agent for Service of Process is an individual or corporation designated by a limited partnership to accept service of process if the limited partnership is sued. **Please note:** A limited partnership cannot name itself as agent for service of process.
- Item 6.** If an individual is designated as agent for service of process, enter the agent's business or residential address in California. Please do not enter "in care of" (c/o) or abbreviate the name of the city. Please do not enter an address if a corporation is designated as the agent for service of process. (Section [15627](#).)
- Item 7.** Enter the exact name of the converting entity.
- Item 8.** Enter the form of the converting entity (i.e., corporation, limited liability company, general partnership, etc.)
- Item 9.** Enter the jurisdiction (state or country) in which the converting entity was formed or organized.
- Item 10.** Enter the file number issued to the converting entity by the California Secretary of State, if any.
- Item 11.** This statement is required by statute and must not be altered. If a vote was required pursuant to the applicable law, specify the class and the number of outstanding interests of each class entitled to vote on the conversion and the percentage vote required for each class. Attach additional pages, if necessary.
- Item 12.** Attach any other information to be included in the Certificate of Limited Partnership of the converted entity, provided that the information is not inconsistent with law. Also, attach additional conversion information required by the laws of the state of the converting entity, if any. The attached pages are incorporated by reference. All attachments should be 8 ½" x 11", one-sided and legible.
- Item 13.** The certificate shall be executed as required by the applicable statutes. If the converting entity is: a domestic corporation, see section [1155\(b\)](#); a domestic limited liability company, see section [17540.6\(b\)](#); a domestic general partnership, see section [16105\(c\)](#); or a foreign other business entity, see the laws of the foreign jurisdiction.



# State of California Secretary of State

File # \_\_\_\_\_

## CERTIFICATE OF LIMITED PARTNERSHIP - CONVERSION

**IMPORTANT — Read all instructions before completing this form.**

This Space For Filing Use Only

### CONVERTED ENTITY INFORMATION

1. NAME OF LIMITED PARTNERSHIP (End the name with the words "Limited Partnership" or the abbreviation "L.P.")

2. NUMBER OF GENERAL PARTNERS' SIGNATURES REQUIRED  
FOR FILING DOCUMENTS WITH THE CA SECRETARY OF STATE:

3. NAMES AND ADDRESSES OF ALL GENERAL PARTNERS (ATTACH ADDITIONAL PAGES, IF NECESSARY)

NAME	ADDRESS	CITY AND STATE	ZIP CODE
NAME	ADDRESS	CITY AND STATE	ZIP CODE
NAME	ADDRESS	CITY AND STATE	ZIP CODE

4. STREET ADDRESS OF PRINCIPAL EXECUTIVE OFFICE CITY AND STATE ZIP CODE

5. NAME OF AGENT FOR SERVICE OF PROCESS (If the agent is an individual, the agent must reside in California and both Items 5 and 6 must be completed. If the agent is a corporation, the agent must have on file with the California Secretary of State a certificate pursuant to Corporations Code section 1505 and Item 5 must be completed (leave Item 6 blank).)

6. IF AN INDIVIDUAL, ADDRESS OF AGENT FOR SERVICE OF PROCESS IN CA CITY STATE ZIP CODE  
**CA**

### CONVERTING ENTITY INFORMATION

7. NAME OF CONVERTING ENTITY

8. FORM OF ENTITY 9. JURISDICTION 10. CA SECRETARY OF STATE FILE NUMBER, IF ANY

11. THE PRINCIPAL TERMS OF THE PLAN OF CONVERSION WERE APPROVED BY A VOTE OF THE NUMBER OF INTERESTS OR SHARES OF EACH CLASS THAT EQUALED OR EXCEEDED THE VOTE REQUIRED. IF A VOTE WAS REQUIRED, PROVIDE THE FOLLOWING FOR EACH CLASS:

STATE THE CLASS AND NUMBER OF OUTSTANDING INTERESTS ENTITLED TO VOTE AND THE PERCENTAGE VOTE REQUIRED OF EACH CLASS

### ADDITIONAL INFORMATION

12. ADDITIONAL INFORMATION SET FORTH ON THE ATTACHED PAGES, IF ANY, IS INCORPORATED HEREIN BY THIS REFERENCE AND MADE A PART OF THIS CERTIFICATE.

13. I CERTIFY UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING IS TRUE AND CORRECT OF MY OWN KNOWLEDGE. I DECLARE I AM THE PERSON WHO EXECUTED THIS INSTRUMENT, WHICH EXECUTION IS MY ACT AND DEED.

SIGNATURE OF AUTHORIZED PERSON DATE TYPE OR PRINT NAME AND TITLE OF AUTHORIZED PERSON

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